

STATE OF MAINE

MAINE REVENUE SERVICES

Magnetic Media Reporting - Form W-2 For Tax Year 2004

(Wages paid from 1-1-2004 to 12-31-2004)

Maine Revenue Services (M.R.S.) uses the same file layout and media types as the Social Security Administration for magnetic tape reporting of form W-2 wages. Effective January 1, 2002 M.R.S. accepts only the MMREF-1/2 record formats, **with additional State of Maine information as indicated in the specification sections.** In September 2005 this document will be updated to use the tax year 2005 record layout.

1. Social Security Administration Publication Number 42-007, ICN 965950 is the record layout standard for submission of 2004 Maine W-2 Withholding data except as modified below. The Social Security Internet site containing the MMREF-1 filing standards is <http://www.ssa.gov/employer/pub.htm> . The Forms & Publications area contains all specifications needed.
2. SSA and the IRS do not forward RS-record information to Maine Revenue Services. **Even if RS-record State Of Maine Withholding information is filed with SSA, a separate file is required to be submitted to Maine Revenue Services.**
3. The filing deadline for submission of files to M.R.S. is the same as SSA, which is the last day of February 2005. If this day falls on a weekend or holiday, the filing deadline is the next business day. SSA accepts W-2 files through April 1, 2005 if the information is transmitted electronically over the Internet. **M.R.S. does not.**
4. The tape or diskette must be accompanied by paper Form W-3ME to reconcile your withholding account.
5. Attach an external label to each tape or diskette submitted. The label should be clearly labeled 'W-2 Withholding Annual Filing' and shall contain the following information. Please clearly label the tapes and diskettes. Maine Revenue Services collects Unemployment Insurance Taxes in addition to Withholding taxes and it is easy to confuse the quarterly Unemployment Insurance magnetic media submissions with the W-2 Withholding Annual Filings.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter zip
 - f. Tape density and number of records per block (if tape reel)
 - g. Tax year of data (e.g. for wages paid from 1-1-2004 to 12-31-2004; tax year = 2004.)
 - h. Number of records on file.
 - i. Total of Maine Withholding

STATE OF MAINE

MAINE REVENUE SERVICES

6. The tape or diskette should be mailed to the following address:

State of Maine
Maine Revenue Services
Attention: W-2 Tape Processing
State House Mail Station 24
Augusta, ME 04333

7. M.R.S. does not offer Electronic Filing services for acceptance of W-2 wage data, i.e. (OWRBBS - online wage reporting bulletin board system). Maine is reviewing the use of XML and the STAWRS process for receipt of quarterly Withholding and Unemployment Insurance data.
8. M.R.S. does not accept or process test files; for example year 2004 test data. If media are received, they will be discarded.
9. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery.
10. M.R.S. does not accept compressed files on tape or diskette except for MMREF-1 files that must be in a .zip form. M.R.S. accepts only media formats accepted by the SSA.
11. 2004 SSA MMREF-1 Specifications - Maine uses the standard 2004 MMREF-1 record layout to collect Maine Withholding information. **Effective January 1, 2002, M.R.S. expanded the MMREF-1 Magnetic Tape Reporting standards. On the RS record, in positions 338 to 348, the reporting companies State Of Maine 11 digit Withholding Account Number is now required.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RA, RE and RS records. Other records and data may be included; however, they will be ignored.

RS-record, column 3 to 4	State Code "23"
RS-record, column 10 to 18	Employee Social Security Number
RS-record, column 19 to 33	Employee First Name
RS-record, column 34 to 48	Employee Middle Name or Initial
RS-record, column 49 to 68	Employee Last Name
RS-record, column 69 to 72	Employee Suffix
RS-record, column 73 to 94	Employee Location Address
RS-record, column 95 to 116	Employee Delivery Address
RS-record, column 117 to 138	Employee City
RS-record, column 139 to 140	Employee State

STATE OF MAINE

MAINE REVENUE SERVICES

RS-record, column 141 to 145	Employee Zip
RS-record, column 193 to 194	Employee Country Code
RS-record, column 197 to 202	Reporting Period – Use ‘122004’ for all records or the last payroll quarter paid. M.R.S. uses only the year value to validate the record. The quarter information is unimportant.
RS-record, column 274 to 275	State Code
RS-record, column 276 to 286	Employee State Taxable Wages. Right justify and zero fill. The rightmost 2 digits represent cents.
RS-record, column 287 to 297	Employee State Income Tax Withheld. Right justify and zero fill. The rightmost 2 digits represent cents.
RS-record, column 338 to 348	State Withholding Account Number – In the Supplemental data field include the 11 digit Maine State Withholding Account Number. This account number is generally the reporting companies EIN with a ‘00’ (zero, zero) suffix making the value 11 digits. Reporting companies frequently incorrectly omit the last two digits. Since some companies may have more than one reporting account, these digits are required.

12. 2004 MMREF-2 Specifications - Maine uses the standard 2004 MMREF-2 record layout to collect Maine Withholding information. **Effective January 1, 2002, M.R.S. expanded the MMREF-2 Magnetic Tape Reporting standards. On the RCS record, in positions 500 to 510 the reporting companies State Of Maine 11 digit Withholding Account Number is now required.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RCS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RCA, RCE and RCS records. Other records and data may be included; however, they will be ignored.

RCS-record, column 4 to 5	State Code "23"
RCS-record, column 16 to 24	Employee Original Social Security Number
RCS-record, column 25 to 33	Employee Correct Social Security Number
RCS-record, column 34 to 48	Employee Original First Name
RCS-record, column 49 to 63	Employee Original Middle Name or Initial
RCS-record, column 64 to 83	Employee Original Last Name
RCS-record, column 84 to 98	Employee Correct First Name
RCS-record, column 99 to 113	Employee Correct Middle Name or Initial
RCS-record, column 114 to 133	Employee Correct Last Name
RCS-record, column 156 to 177	Employee Delivery Address
RCS-record, column 178 to 199	Employee City
RCS-record, column 200 to 201	Employee State

STATE OF MAINE

MAINE REVENUE SERVICES

RCS-record, column 202 to 206	Employee Zip
RCS-record, column 256 to 257	Employee Country Code
RCS-record, column 258 to 263	Original Reporting Period – Use ‘122004’ for all records or the last payroll quarter paid. M.R.S. uses only the year value to validate the record. The quarter information is unimportant.
RCS-record, column 264 to 269	Correct Reporting Period – Use ‘122004’ for all records or the last payroll quarter paid. M.R.S. uses only the year value to validate the record. The quarter information is unimportant.
RCS-record, column 396 to 397	State Code
RCS-record, column 398 to 408	Employee Original State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 409 to 419	Employee Corrected State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 420 to 430	Employee Original State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 431 to 441	Employee Correct State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 500 to 510	State Withholding Account Number – In the Supplemental data field include the 11 digit Maine State Withholding Account Number. This account number is generally the reporting companies EIN with a ‘00’ (zero, zero) suffix making the value 11 digits. Reporting companies frequently incorrectly omit the last two digits. Since some companies may have more than one reporting account, these digits are required.

13. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

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